

AO 91 (Rev. 08/09) Criminal Complaint

FILED UNITED STATES DISTRICT COURT

for the

MAR 18 2010

E-filing

Northern District of California

United States of America

v.

KIM OAHN THI TRAN
a/k/a Jennifer Kim Tran

Defendant(s)

RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

Case No.

3 10 70205

EMC

CRIMINAL COMPLAINT

I, the complainant in this case, state that the following is true to the best of my knowledge and belief.

On or about the date(s) of December 9, 2009 in the county of San Francisco in the
Northern District of California, the defendant(s) violated:Code Section
18 U.S.C. s 201(b)Offense Description
Bribery of Public Officials

This criminal complaint is based on these facts:

Please see the attached affidavit of Special Agent John N. Hartman of the Treasury Inspector General for Tax Administration, United States Department of Treasury.

(Approved as to form ATP SAUSA Anna Tryon Pletcher)☒ Continued on the attached sheet.

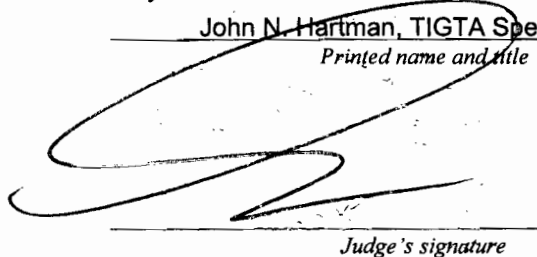

Complainant's signature

John N. Hartman, TIGTA Special Agent
Printed name and title

Sworn to before me and signed in my presence.

Date:

3/18/10



Judge's signature

City and state: San Francisco, CaliforniaHon. Edward M. Chen, US Magistrate Judge
Printed name and title

**AFFIDAVIT OF TIGTA SPECIAL AGENT JOHN N. HARTMAN
IN SUPPORT OF CRIMINAL COMPLAINT**

1. I, John N. Hartman, a Special Agent with the Treasury Inspector General for Tax Administration (TIGTA), United States Department of Treasury, being duly sworn, depose and state:

INTRODUCTION

2. My investigation has revealed that there is probable cause to find that the defendant, KIM OAHN THI TRAN a/k/a JENNIFER TRAN did directly and corruptly give two thousand dollars in United States currency and a Starbucks gift card valued at one hundred dollars to IMAD HARARAH, Revenue Agent, Internal Revenue Service, Department of Treasury with the intent to influence a tax audit conducted by HARARAH; to influence HARARAH to commit or collude in, or allow a fraud, or make the opportunity for the commission of a fraud, on the United States; and to induce HARARAH to violate his lawful duty by fraudulently reducing the balance due on tax audit.

AGENT BACKGROUND AND EXPERIENCE

3. I have been previously employed as a Police Officer and Special Agent with the Federal Protective Service (FPS) for approximately 17 years. I am currently employed as a Special Agent with the Treasury Inspector General for Tax Administration (TIGTA), a position that I have held for approximately 3 years. In that position, I have assisted in the investigation of cases involving bribery. I have received training from the Federal Law Enforcement Training Center (FLETC) located in Glynco, Georgia. The information set forth in this affidavit is based on my personal knowledge and on information that has been supplied to me.

4. This affidavit contains information necessary to establish probable cause in support of this Complaint. It is not intended to include every fact known to me or to the Government. The information is based on my personal knowledge and observations during the investigation, information conveyed to me, and my review of records, documents and other physical evidence obtained during this investigation. Except where specifically indicated, I have personally reviewed all of the records and the reports of interviews referred to in this affidavit.

THE LAW

5. Title 18, United States Code, Section 201(b) provides, in relevant part, that it shall be unlawful for any person to directly or indirectly, corruptly give, offer, or promise anything of value to any public official with intent to influence any official act; or to influence such public official to commit or aid in committing, or collude in, or allow, any fraud, or make opportunity for the commission of any fraud, on the United States; or to induce such public official to do or omit to do any act in violation of the lawful duty of such official.

FACTS SUPPORTING PROBABLE CAUSE

6. IMAD HARARAH, Revenue Agent (RA), Internal Revenue Service (IRS), Department of the Treasury (DOT), reported that on November 30, 2009, he received a hand-delivered package addressed to him. He opened the package and found that it contained documents from a taxpayer identified as KIM TRAN who is under audit by the IRS and assigned to HARARAH. The documents were promissory notes gathered from friends and family by TRAN in an attempt to lower her tax liability of \$13,287.80 for the 2006 and 2007 tax years on unreported income of \$30,334.00. The package also contained a \$100.00 gift card to Starbucks coffee. The gift card was enclosed in a small envelope and stated, "To Imad: Enjoy."

1
2 7. On December 2, 2009, HARARAH placed a monitored call to TRAN.
3 During the call, HARARAH confirmed that she (TRAN) sent the one hundred dollar
4 (\$100.00) Starbucks gift card to HARARAH. HARARAH offered to meet with TRAN at a
5 convenient location to allow her to provide further documents that could lower her tax
6 liability for the 2006 and 2007 tax years.

7
8 8. On December 8, 2009, HARARAH had a monitored meeting with TRAN in
9 Foster City, California. At the beginning of the meeting, TRAN gave HARARAH an
10 envelope with the words, "To: Imad", written on it. The envelope containing a greeting
11 card that stated, "thank you so much". HARARAH opened the envelope and found five
12 one hundred dollar bills (\$500.00) of U.S. currency inside. TRAN told HARARAH that it
13 was a gift for him and had nothing to do with the audit. After the meeting, HARARAH
14 agreed to call TRAN later concerning the audit.

15
16 9. Later the same day, HARARAH placed a monitored call to TRAN.
17 HARARAH told TRAN that the original assessment of approximately thirteen thousand,
18 two hundred, eighty-seven dollars and eighty cents (\$13,287.80), that was previously
19 provided to her would still be assessed and she would still owe the IRS that amount.
20 TRAN stated, "what about all the gifts that I gave you". HARARAH told TRAN that they
21 would discuss this issue in a subsequent meeting.

22
23 10. On December 9, 2009, HARARAH had a monitored meeting with TRAN.
24 During the meeting, TRAN agreed that she would provide an additional \$1,500.00 cash
25

1 to HARARAH at their next meeting in exchange for a report to be provided to TRAN
2 indicating a zero balance was owed for her 2006 and 2007 tax liabilities.
3

4 11. During a monitored meeting later the same day, TRAN gave HARARAH
5 \$1,500.00 cash. HARARAH gave TRAN a fictitious IRS document (Income Tax
6 Discrepancy Adjustment) showing a zero balance for her 2006 and 2007 tax years.
7 TRAN subsequently signed two (2) copies of the fictitious IRS document and gave one
8 (1) back to HARARAH.

9 **CONCLUSION**

10 12. Based on the above information contained in this affidavit, I believe there
11 is probable cause to believe that defendant TRAN did directly and corruptly give a thing
12 of value to a public official with the intent to influence an official act of a public official; to
13 commit or aid in committing, or collude in, or allow, or make the opportunity for the
14 commission of any fraud, on the United States; and induce such public official to do or

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omit to do any act in violation of the lawful duty of such official in violation of Title 18,
United States Code, Section § 201(b)1.

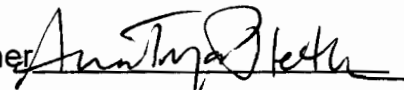


John N. Hartman
Special Agent
Treasury Inspector General for Tax Administration (TIGTA)
United States Department of Treasury

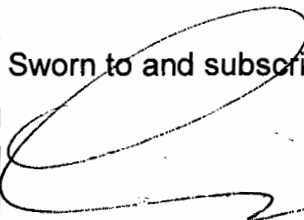
MARCH 18, 2010
Date

Approved as to Form:

SAUSA Anna Tryon Pletcher



Sworn to and subscribed before me on this 18th day of March, 2010.



Edward M. Chen
United States Magistrate Judge